royalty on crude oil in the case of Assam it has adopted for 1989-90 the State's own budget estimate for 1988-89.

Income Tax due against M/s. Godfrey Phillips (India) Limited

286. SHRI VIRENDRA VERMA:
SHRI MOHIDER SINGH LATHER :

Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that M/s. Godfrey Phillips (India) Limited, Bombay have approached the Settlement Commissioner of Income Tax against the order passed by the Income Tax authorities, Central Circle, Bombay; and

(b) if so, what are the details thereof stating the progress made in the matter ?

THE MINISTER OF STATE *IN THE DEPARTMENT OF* REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA) : (a) M/s. Godfrey Phillips (India) Limited, Bombay has made an Income-tax settlement application for the assessment years 1984-85, 1985-86 and 1986-87 to the Income-tax Settlement Commission. The settlement application was made while the assessments for the assessment years 1984-85, 1985-86 and 1986-87 were pending before the assessing officer.

(b) Some of the issues involved in the settlement matter are as follows:

(i) computation of income for the relevant assessment years;

(ii) prayer for immunity from penalities and prosecutions; and

(iii) prayer for waiver of interest under the Income-tax Act.

The settlement application is pending with the Income-tax Settlement Commission.

Show Cause Notices to M/s. Master Tobacco Company and Lakshmi Distributors (P) Limited

287. SHRI VIRENDRA VERMA : Will the Minister of FINANCE be pleased to state :

(a) whether the Collectorate of Central Excise, Bombay has issued show cause notices to Master Tobacco Company and to Lakshmi Distributors (P) Limited, Bombay for clandestine removal and sale of cigarettes ; and

(b) if so, what are the details thereof and whether any persons have been apprehended in this connection?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA) : (a) Yes, Sir.

(b) A show cause notice dated 4-4-89 alleging evasion of Central Excise duties to the tune of Rs. 2.42 crores has been issued in this regard to M/s. Master Tobacco Company and others by the Collector of Central Excise, Bombay-I. This show cause notice is pending adjudication before the Collector of Central Excise, Bombay-I. No person has been arrested (apprehended) in this connection.

Show Cause Notices Served on M/s. Wazir Sultan Co. Ltd.

288. SHRI ISH DUTT YADAV :
SHRI VIRENDRA VERMA :

Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that M/s. Wazir Sultan Company Limited, Hyderabad have been served with show cause notices on charges of evasion of Central excise duty ; and